shall be reimbursed for actual and necessary expenses incurred while engaged in official duties. 7

SEC. 3.

1. There is appropriated from the dairy industry fund to the Iowa dairy industry commission under chapter one hundred seventy-nine (179) of the Code for the fiscal year beginning July 1, 1976 and ending June 30, 1977, the following amounts, or so much thereof as may be necessary, to be used for the following purposes:

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Fiscal Year For salaries, support, maintenance, equipment and miscellaneous

10 purposes, excluding refunds, promotional, and research expenses\$ 2. The remainder of the dairy industry fund is appropriated to be used to pay refunds as provided by chapter one hundred seventy-nine (179) of the Code and 12 to pay promotional and research expenses deemed appropriate by the dairy 13 14 industry commission.

SEC. 4. All federal grants to and the federal receipts of the agencies receiving funds under this Act are appropriated for the purpose set forth in such federal 3 grants or receipts.

SEC. 5. Notwithstanding the Acts of the Sixty-third General Assembly, 1970 Session, chapter one thousand two hundred eighty-six (1286), section five (5), 2 chapter twenty-eight H (28H), of the Code, is repealed effective July 1, 1977.

Approved June 18, 1976

CHAPTER 1123

AGRICULTURAL EXTENSION

H. F. 1059

AN ACT relating to property tax levies and budget limitations for the county agricultural extension education fund.

Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. Section one hundred seventy-six A point ten (176A.10), Code 1975, is amended by striking the section and inserting in lieu thereof the 2 3 following:

176A.10 County agricultural extension education tax. The extension council of each extension district shall, at a regular or special meeting held in January in each year, estimate the amount of money required to be raised by taxation for financing the county agricultural extension education program authorized in this chapter. The annual tax levy and the amount of money to be raised from such levy for the county agricultural extension education fund shall not exceed the following:

10 1. For an extension district having a population of less than thirty thousand, an 11 annual levy not to exceed twenty and one-fourth cents per thousand dollars of the 12 assessed valuation of the taxable property in the district up to a maximum of fifty 13 14 thousand dollars per annum.

15 2. For an extension district having a population of thirty thousand or more but less than fifty thousand population, an annual levy not to exceed twenty and one-16 fourth cents per thousand dollars of the assessed valuation of the taxable property

- 18 in the district up to a maximum of sixty thousand dollars per annum.
- 3. For an extension district having a population of fifty thousand or more but less than one hundred thousand population, an annual levy not to exceed thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of seventy-five thousand dollars per annum.
 - 4. For an extension district having a population of one hundred thousand or more, an annual levy not to exceed thirteen and one-half cents per thousand dollars of the assessed valuation of the taxable property in the district up to a maximum of one hundred thousand dollars per annum.

The extension council in each extension district shall comply with the provisions of chapter twenty-four (24) of the Code.

SEC. 2. The provisions of this Act shall be governed by budget limitations contained in Senate File 1062, passed by the Sixty-sixth General Assembly, 1976 Session.

Approved May 27, 1976

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CHAPTER 1124

CORN PROMOTION BOARD

S. F. 449

AN ACT relating to the establishment of a corn promotion fund to receive assessments made on the sale of corn, to establish an Iowa corn promotion board, to provide for a referendum among corn producers, and to provide penalties.

Be It Enacted by the General Assembly of the State of Iowa:

- Section 1. New Section. **Definitions.** As used in this Act:
- 1. "Secretary" means the secretary of agriculture.
- 2. "Board" means the Iowa corn promotion board established by this Act.
- 3. "Promotional order" means an order administered pursuant to this Act which establishes a program for the promotion, research and market development of corn and provides for an assessment to finance the program.
- 4. "Market development" means to engage in research and educational programs directed toward better and more efficient utilization of corn; to provide methods and means, including but not limited to, public relations and other promotion techniques for the maintenance of present markets; to provide for the development of new or larger domestic and foreign markets; and to provide for the prevention, modification, or elimination of trade barriers which obstruct the free flow of corn.
- 5. "Producer" means any individual, firm, corporation, partnership, or association engaged in this state in the business of producing and marketing in their name at least two hundred fifty bushels of corn in the previous marketing year.
- 6. "First purchaser" means any person, corporation, association, cooperative, partnership, commercial buyer, dealer, or processor who resells corn purchased from a producer or offers for sale any product produced from such corn for any purpose.
- 7. "Marketing year" means the twelve-month period beginning the first day of September and ending on the following thirty-first day of August.